

Exhibit 5

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September 25, 2009

By Email and LexisNexis File & Serve

Jocelyn Normand
Kirby McInerney LLP
825 Third Avenue
16th Floor
New York, NY 10022

Re: Iowa AWP Litigation

Dear Jocelyn:

I write to memorialize my understanding of our September 23, 2009 meet and confer regarding the State of Iowa's responses to Teva Pharmaceuticals USA, Inc.'s ("Teva's") First Request for Production and First Set of Interrogatories.

First, you confirmed that the State will supplement its written responses to Teva's discovery requests by October 16. You also confirmed that the State will produce additional documents responsive to Teva's discovery requests beginning by October 16.

Second, we discussed the State's objections that several of Teva's discovery requests call for the production of documents protected by the legislative, common interest, deliberative process, and/or consulting expert privileges. *See* Iowa Resp. to Teva RFP Nos. 1-7, 11, 13-17, 20-23; Iowa Resp. to Teva Irog. Nos. 1, 2, 5, 6. You confirmed that the State will re-evaluate its privilege-based objections and produce a privilege log on a rolling basis beginning on October 16.

Third, we discussed the State's objections that certain of Teva's discovery requests are "not confined to . . . the drugs at issue in the Iowa AWP litigation" or "the relevant Iowa Medicaid providers." *See* Iowa Resp. to Teva RFP Nos. 2-4, 8, 10, 11, 13-18; Iowa Resp. to Teva Irog. Nos. 1, 4, 5, 13, 14. You represented that the State has not withheld documents on the basis of these objections.

Fourth, we discussed the State's objections that certain of Teva's discovery requests seek documents and information in the possession, custody, or control of "other branches or agencies

September 25, 2009

Page 2

of the Iowa State Government not involved in the operation of the Iowa Medicaid program.” See Iowa Resp. to Teva Irog. No. 3. We agreed that the State will respond to Defendants’ Joint Interrogatory Number 24 and then Teva will re-assess its requests for documents and information from State entities not involved in the operation of the Iowa Medicaid program.

Fifth, we discussed the State’s objections to several specific discovery requests:

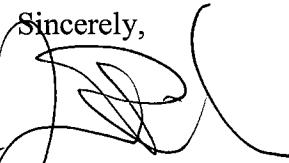
- **Request for Production No. 4.** You represented that the State has not withheld documents responsive to this Request. You also represented that the State will produce documents responsive to this Request, to the extent any such production is not unduly burdensome. You indicated that the State’s supplemental written responses will address any concerns regarding the burden of this Request.
- **Request for Production No. 5.** You represented that the State will produce documents responsive to this Request.
- **Request for Production No. 7.** I stated that this Request seeks three categories of documents: (1) documents containing AMP data for the Teva Subject Drugs, (2) documents concerning the State’s deliberation and/or decision to request or not request AMP data for the Teva Subject Drugs, and (3) documents concerning the “reverse engineering” or calculation of an AMP from a URA. You indicated that you will take this Request “under advisement” and that this Request will be addressed in the State’s supplemental written responses.
- **Request for Production No. 9.** You represented that the State will produce documents responsive to this Request.
- **Request for Production No. 12.** We agreed that the State will respond to Defendants’ Joint Interrogatory Number 24 and will also identify the State entities with possession, custody, or control of documents responsive to this Request. Teva will then re-assess its requests for documents and information from State entities not involved in the operation of the Iowa Medicaid program
- **Request for Production No. 18.** I stated that this Request seeks documents relating to the State’s understanding of “Suggested Wholesale Price” or “SWP” and communications regarding the same. With this clarification, you represented that the State will produce documents responsive to this Request.
- **Request for Production No. 19.** I agreed to withdraw this Request.

September 25, 2009

Page 3

- **Request for Production No. 23.** You represented that the State has not withheld documents responsive to this Request. However, you expressed a concern about the burden of this Request and indicated that you will explore with the State what responsive documents might exist.
- **Interrogatory No. 3.** You represented that all State employees who “filed or filled a claim” were misled by Teva. However, you refused to identify these individuals.
- **Interrogatory No. 5.** You refused to identify steps taken by the State to ensure that it paid providers no more than their actual acquisition cost for the Teva Subject Drugs.

Please contact me if you have any questions.

Sincerely,

Jason Parish